

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest Dubois Co Sch Corp (2110)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,667,632	\$4,602,157	\$4,698,666	\$4,906,377	1.3%	4.4%
Group Health Insurance	222	\$1,162,197	\$1,115,170	\$1,035,863	\$1,059,373	-2.3%	2.3%
Non - Certified Salaries	120	\$1,131,596	\$1,124,217	\$946,993	\$1,029,631	-2.3%	8.7%
Social Security Certified	212	\$348,150	\$340,652	\$352,340	\$368,324	1.4%	4.5%
Teacher Retirement Fund, After 7-1-95	216	\$274,198	\$381,073	\$315,052	\$364,464	7.4%	15.7%
Instruction Services	311	\$0	\$0	\$12,475	\$223,262	NA	1689.7%
Other Professional and Technical Services	319	\$377,948	\$360,107	\$272,781	\$198,070	-14.9%	-27.4%
Textbooks	630	\$198,765	\$209,549	\$135,663	\$163,463	-4.8%	20.5%
Operational Supplies	611	\$139,956	\$132,666	\$183,306	\$134,530	-1.0%	-26.6%
Staff Services	314	\$9,773	\$0	\$23,541	\$95,571	76.8%	306.0%
Other Group Insurance Authorized by Statute	224	\$82,949	\$83,976	\$86,549	\$87,378	1.3%	1.0%
Pupil Services	313	\$82,896	\$84,818	\$55,653	\$83,773	0.3%	50.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$140,037	\$83,055	NA	-40.7%
Social Security Noncertified	211	\$85,232	\$84,763	\$71,213	\$77,789	-2.3%	9.2%
Severance/Early Retirement Pay	213	\$58,598	\$63,535	\$63,726	\$70,755	4.8%	11.0%
Rentals	440	\$0	\$0	\$1,300	\$60,716	NA	4570.4%
Repairs and Maintenance Services	430	\$66,556	\$73,515	\$57,762	\$55,890	-4.3%	-3.2%
Equipment	730	\$33,178	\$55,408	\$39,265	\$55,450	13.7%	41.2%
Licensed Employees	135	\$44,066	\$29,389	\$56,737	\$52,840	4.6%	-6.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$55,013	\$62,700	\$47,785	\$44,742	-5.0%	-6.4%
Travel	580	\$41,428	\$55,866	\$45,440	\$42,784	0.8%	-5.8%
Student Transportation Services	510	\$1,500	\$0	\$0	\$35,067	119.9%	NA
Nonlicensed Employees	136	\$22,320	\$20,765	\$21,336	\$25,469	3.4%	19.4%
Group Life Insurance	221	\$22,523	\$21,169	\$21,613	\$21,749	-0.9%	0.6%
Workers Compensation Insurance	225	\$15,701	\$21,859	\$30,726	\$21,151	7.7%	-31.2%
Content	747	\$7,957	\$7,680	\$10,700	\$18,550	23.6%	73.4%
Instructional Programs Improvement Services	312	\$15,936	\$21,382	\$15,094	\$13,651	-3.8%	-9.6%
Group Accident Insurance	223	\$12,368	\$11,963	\$11,294	\$11,500	-1.8%	1.8%
Library Books	640	\$10,589	\$9,300	\$44,656	\$11,168	1.3%	-75.0%
Public Employees Retirement Fund	214	\$16,717	\$18,090	\$14,667	\$9,908	-12.3%	-32.4%
Connectivity	744	\$10,234	\$9,987	\$8,010	\$9,509	-1.8%	18.7%
Other Supplies and Materials	615, 660 - 689	\$3,738	\$3,105	\$5,136	\$4,458	4.5%	-13.2%
Meals Provided	235	\$0	\$0	\$53	\$3,921	NA	7229.8%
Other Technology Hardware	746	\$800	\$37,844	\$61,206	\$3,132	40.7%	-94.9%
Dues and Fees	810	\$950	\$2,500	\$0	\$2,709	29.9%	NA
Periodicals	650	\$2,462	\$1,407	\$819	\$1,322	-14.4%	61.4%
Printing and Binding	550	\$0	\$0	\$200	\$800	NA	300.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$276	NA	NA
Computer Hardware	741	\$6,265	\$0	\$65,957	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Professional Development	748	\$0	\$560	\$200	\$0	NA	-100.0%
Wireless Equipment	743	\$961	\$2,500	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$475	\$0	\$891	\$0	-100.0%	-100.0%
Cleaning Services	420	\$1,500	\$0	\$0	\$0	-100.0%	NA
Insurance	520	\$0	\$0	\$3,830	\$0	NA	-100.0%
Student Academic Achievement Total		\$9,013,124	\$9,049,672	\$8,958,535	\$9,452,578	1.2%	5.5%
Student Instructional Support							
Certified Salaries	110	\$562,036	\$513,205	\$564,060	\$566,683	0.2%	0.5%
Non - Certified Salaries	120	\$163,051	\$173,134	\$202,022	\$230,878	9.1%	14.3%
Group Health Insurance	222	\$252,027	\$230,041	\$215,284	\$207,243	-4.8%	-3.7%
Social Security Certified	212	\$41,392	\$37,771	\$42,143	\$41,797	0.2%	-0.8%
Teacher Retirement Fund, After 7-1-95	216	\$33,725	\$40,672	\$31,659	\$33,281	-0.3%	5.1%
Other Professional and Technical Services	319	\$12,637	\$19,279	\$5,559	\$21,181	13.8%	281.0%
Social Security Noncertified	211	\$11,163	\$11,987	\$14,095	\$16,596	10.4%	17.7%
Public Employees Retirement Fund	214	\$11,297	\$14,944	\$15,414	\$16,151	9.3%	4.8%
Severance/Early Retirement Pay	213	\$10,373	\$11,833	\$15,138	\$13,798	7.4%	-8.9%
Workers Compensation Insurance	225	\$1,500	\$1,550	\$0	\$13,659	73.7%	NA
Other Group Insurance Authorized by Statute	224	\$8,281	\$7,278	\$6,657	\$5,945	-8.0%	-10.7%
Travel	580	\$5,826	\$7,981	\$6,889	\$4,923	-4.1%	-28.5%
Group Life Insurance	221	\$4,446	\$4,009	\$4,618	\$4,287	-0.9%	-7.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,912	\$3,293	\$3,828	\$4,281	-3.4%	11.8%
Operational Supplies	611	\$6,324	\$7,972	\$4,584	\$4,153	-10.0%	-9.4%
Dues and Fees	810	\$3,843	\$1,296	\$1,439	\$1,863	-16.6%	29.5%
Group Accident Insurance	223	\$1,922	\$1,729	\$1,629	\$1,486	-6.2%	-8.7%
Postage and Postage Machine Rental	532	\$1,220	\$651	\$976	\$1,303	1.7%	33.5%
Other Employee Benefits	241 - 290	\$175	\$0	\$0	\$0	-100.0%	NA
Stipends	131	\$0	\$3,468	\$2,198	\$0	NA	-100.0%
Rentals	440	\$11,398	\$11,398	\$11,398	\$0	-100.0%	-100.0%
Data Processing Services	316	\$0	\$600	\$0	\$0	NA	NA
Professional Development	748	\$0	\$0	\$2,700	\$0	NA	-100.0%
Student Instructional Support Total		\$1,147,548	\$1,104,092	\$1,152,292	\$1,189,507	0.9%	3.2%
Overhead and Operational							
Non - Certified Salaries	120	\$786,774	\$798,239	\$800,011	\$823,019	1.1%	2.9%
Food Purchases	614	\$414,387	\$455,308	\$461,813	\$510,502	5.4%	10.5%
Student Transportation Services	510	\$465,569	\$499,483	\$486,249	\$479,346	0.7%	-1.4%
Light and Power - Other Than Heating and Cooling	625	\$428,482	\$439,503	\$436,945	\$453,318	1.4%	3.7%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Severance/Early Retirement Pay	213	\$666,399	\$572,462	\$441,511	\$315,728	-17.0%	-28.5%
Group Health Insurance	222	\$471,292	\$388,154	\$361,908	\$279,886	-12.2%	-22.7%
Certified Salaries	110	\$255,685	\$226,575	\$231,417	\$249,250	-0.6%	7.7%
Other Professional and Technical Services	319	\$147,622	\$131,871	\$158,431	\$245,927	13.6%	55.2%
Repairs and Maintenance Services	430	\$92,130	\$166,972	\$160,079	\$170,210	16.6%	6.3%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$84,699	\$107,917	\$169,030	NA	56.6%
Operational Supplies	611	\$106,641	\$136,914	\$112,067	\$120,580	3.1%	7.6%
Insurance	520	\$123,623	\$157,611	\$102,038	\$111,344	-2.6%	9.1%
Heating and Cooling for Buildings - Gas	622	\$111,226	\$113,829	\$139,324	\$97,744	-3.2%	-29.8%
Social Security Noncertified	211	\$59,399	\$60,562	\$60,555	\$62,804	1.4%	3.7%
Water and Sewage	411	\$58,359	\$68,015	\$67,244	\$58,217	-0.1%	-13.4%
Social Security Certified	212	\$63,315	\$56,682	\$50,182	\$41,553	-10.0%	-17.2%
Workers Compensation Insurance	225	\$19,300	\$23,500	\$29,914	\$31,667	13.2%	5.9%
Public Employees Retirement Fund	214	\$29,349	\$36,198	\$29,134	\$31,010	1.4%	6.4%
Gasoline and Lubricants	613	\$29,910	\$36,260	\$32,565	\$27,365	-2.2%	-16.0%
Removal of Refuse and Garbage	412	\$14,228	\$13,383	\$15,594	\$14,501	0.5%	-7.0%
Equipment	730	\$8,259	\$20,087	\$58,125	\$13,635	13.4%	-76.5%
Teacher Retirement Fund, After 7-1-95	216	\$8,729	\$13,175	\$12,670	\$12,843	10.1%	1.4%
Other Group Insurance Authorized by Statute	224	\$24,508	\$38,724	\$101,142	\$12,248	-15.9%	-87.9%
Travel	580	\$9,951	\$30,210	\$12,974	\$11,413	3.5%	-12.0%
Board Member Compensation	115	\$10,000	\$10,000	\$9,667	\$10,000	0.0%	3.4%
Other Purchased Property Services	490 - 499	\$4,050	\$4,000	\$0	\$8,050	18.7%	NA
Connectivity	744	\$6,244	\$5,821	\$5,413	\$7,204	3.6%	33.1%
Dues and Fees	810	\$7,306	\$6,253	\$5,105	\$5,864	-5.3%	14.9%
Board of Education Services	318	\$5,000	\$5,000	\$5,000	\$5,000	0.0%	0.0%
Telephone	531	\$13,444	\$8,409	\$4,793	\$4,788	-22.8%	-0.1%
Advertising	540	\$1,364	\$2,411	\$2,448	\$3,640	27.8%	48.7%
Group Life Insurance	221	\$243,392	\$194,393	\$86,266	\$2,502	-68.2%	-97.1%
Textbooks	630	\$1,825	\$1,825	\$1,825	\$1,825	0.0%	0.0%
Group Accident Insurance	223	\$136,157	\$115,877	\$47,936	\$950	-71.1%	-98.0%
Other Supplies and Materials	615, 660 - 689	\$475	\$475	\$475	\$475	0.0%	0.0%
Seldom or Non-Recurring Purchases	873	\$56	\$282	\$59	\$450	68.6%	656.8%
Tires and Repairs	612	\$3,067	\$6,142	\$4,412	\$302	-44.0%	-93.1%
Periodicals	650	\$0	\$0	\$0	\$34	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$341,208	\$0	NA	-100.0%
Unemployment Insurance	230	\$0	\$569	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$284	\$0	NA	-100.0%
Professional Development	748	\$2,553	\$3,847	\$3,423	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$4,830,066	\$4,933,716	\$4,988,125	\$4,394,223	-2.3%	-11.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational							
Redemption of Principal	831	\$1,038,920	\$1,552,459	\$1,580,499	\$1,603,539	11.5%	1.5%
Interest	832	\$592,072	\$1,200,420	\$888,889	\$1,128,610	17.5%	27.0%
Construction Services	450	\$4,266,005	\$968,538	\$587,586	\$455,908	-42.8%	-22.4%
Other Technology Hardware	746	\$110,499	\$126,449	\$145,998	\$203,829	16.5%	39.6%
Equipment	730	\$105,594	\$281,499	\$351,817	\$197,642	17.0%	-43.8%
Other Professional and Technical Services	319	\$148,068	\$99,016	\$83,108	\$115,672	-6.0%	39.2%
Non - Certified Salaries	120	\$87,008	\$87,104	\$91,328	\$86,124	-0.3%	-5.7%
Certified Salaries	110	\$71,656	\$75,680	\$76,415	\$77,730	2.1%	1.7%
Content	747	\$15,411	\$22,308	\$3,594	\$51,749	35.4%	1339.8%
Rentals	440	\$21,302	\$16,201	\$12,899	\$8,119	-21.4%	-37.1%
Social Security Noncertified	211	\$6,607	\$6,286	\$6,976	\$6,589	-0.1%	-5.6%
Social Security Certified	212	\$5,482	\$5,790	\$5,846	\$5,946	2.1%	1.7%
Teacher Retirement Fund, After 7-1-95	216	\$5,366	\$7,874	\$6,227	\$5,506	0.6%	-11.6%
Connectivity	744	\$9,394	\$3,206	\$1,212	\$4,029	-19.1%	232.4%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$24,254	\$46,064	\$3,961	NA	-91.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$445	\$508	\$507	\$729	13.1%	43.8%
Operational Supplies	611	\$765	\$131	\$513	\$683	-2.8%	33.0%
Travel	580	\$81	\$270	\$0	\$294	38.0%	NA
Public Employees Retirement Fund	214	\$195	\$387	\$280	\$188	-0.9%	-32.8%
Land and Easements	710	\$4,416	\$6,785	\$0	\$0	-100.0%	NA
Vehicles	731	\$22,389	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$1,075	\$0	\$75	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$88	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$6,512,840	\$4,485,165	\$3,889,832	\$3,956,846	-11.7%	1.7%
Grand Total		\$21,503,579	\$19,572,646	\$18,988,785	\$18,993,155	-3.1%	0.0%